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OCT 15 2007

Docket No.: IIW-034  
(PATENT)

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Dated October 15, 2007

Signature:

(Anthony A. Laurentino)

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Patent Application of:  
Yasushi Kanai *et al.*

Application No.: 10/688,761

Confirmation No.: 1977

Filed: October 16, 2003

Art Unit: 1745

For: EXHAUST GAS PROCESSING DEVICE FOR  
FUEL CELL

Examiner: K. A. O'Neill

**AMENDMENT AFTER FINAL ACTION UNDER 37 C.F.R. 1.116**

MS AF  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Dear Sir:

**INTRODUCTORY COMMENTS**

In response to the Office Action dated July 13, 2007 (Paper No. 20070626), please amend the above-identified U.S. patent application as follows:

**Amendments to the Claims** are reflected in the listing of claims which begins on page 2 of this paper.

**Remarks/Arguments** begin on page 7 of this paper.